

106TH CONGRESS
2D SESSION

H. R. 4851

To amend the Internal Revenue Code of 1986 to make a technical correction to the definition of hard cider for purposes of the excise tax on alcohol.

IN THE HOUSE OF REPRESENTATIVES

JULY 13, 2000

Mr. HILL of Montana introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to make a technical correction to the definition of hard cider for purposes of the excise tax on alcohol.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. TECHNICAL CORRECTION TO DEFINITION OF**
4 **HARD CIDER.**

5 (a) IN GENERAL.—Paragraph (6) of section 5041(b)
6 of the Internal Revenue Code of 1986 (relating to rates
7 of tax) is amended to read as follows:

8 “(6) 22.6 cents per wine gallon on hard cider
9 which is a still, carbonated, or sparkling wine—

1 “(A) which is prepared by fermenting
2 apple or pear juice, either fresh or diluted,
3 without at any time—

4 “(i) adding alcoholic liquors or for-
5 tifying with alcohol, or

6 “(ii) using any fruit product other
7 than apples and pears, except that fla-
8 voring may be added as provided in sub-
9 paragraph (C)(iii),

10 “(B) which contains at least one-half of 1
11 percent and less than 7 percent alcohol by vol-
12 ume, and

13 “(C) with respect to which, at any time be-
14 fore or after fermentation—

15 “(i) apple juice, pear juice, water, or
16 sugar, or any combination, may be added,
17 and

18 “(ii) the cider may be flavored using
19 natural flavorings or natural food products
20 other than apples or pears, but only if such
21 flavorings and products do not exceed 5
22 percent by volume of the finished cider.”

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall take effect as if included in section 908
3 of the Taxpayer Relief Act of 1997.

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